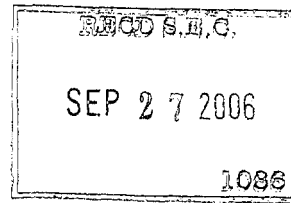




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1295557**NASDAQ***THE NASDAQ STOCK MARKET
LISTING QUALIFICATIONS DEPARTMENT
300 BLACKWELL ROAD
ROCKVILLE, MD 20850Gary Sundick
Vice President
Listings/Investigations

1-33048

By Facsimile and First Class Mail

September 27, 2006

Mr. Brian K. Johnson
Office of Filings and Information Services
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Dear Mr. Johnson:

This is to certify that on September 26, 2006 The Nasdaq Stock Market (the "Exchange") received from BARE ESCENTUALS, INC. (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Stock, par value \$0.001 per share

We further certify that the security described above has been approved by the Exchange for listing and registration upon official notice of issuance.

We understand that the Registrant is seeking effectiveness of the Form 8-A 12(b) concurrently with effectiveness of its 1933 Act Registration Statement, and we hereby join in such request.

Sincerely,

PROCESSED**SEP 27 2006** **THOMSON
FINANCIAL**